

## INTERIM IRM PROCEDURAL UPDATE

**DATE:** 2/09/2012

**NUMBER:** WI-21-0212-0360

**SUBJECT:** TAC Employees Responsibilities for Form 2290

**AFFECTED IRM(s)/SUBSECTION(s):** 21.3.4

**CHANGE(s):**

**IRM 21.3.4.18.1** – Added new (3) to address 2290 bulk filers

3. Effective January 2012, FA policy no longer allows the acceptance of returns from Tax Return Preparers. See IRM 21.3.4.8, *Receipt of Tax Returns*, for complete policy information. There are several exceptions to the Return Acceptance Policy that affect the acceptance of Form 2290 returns.
  - a. One exception allows TACs to accept tax returns with remittances. Most 2290 returns presented by Tax Return Preparers will be accepted because they are accompanied by a remittance. The Preparer should also be advised of the information in paragraphs (c) and (d) below for future reference.
  - b. Exception criteria allowing for managerial discretion and preventing taxpayer hardship will also allow some 2290 returns presented by Preparers without remittances (i.e. tax suspended returns) to be accepted. Many of these returns will have an immediate need to obtain a stamped Schedule 1. If the decision is made to accept the return, the Preparer should also be advised of the information in paragraphs (c) and (d) below for future reference.
  - c. Provide the Preparer Pub 4900, *e-file and e-pay Your Heavy Highway Vehicle Use Tax*. Identify the following content in the publication.
    1. the [www.irs.gov/trucker](http://www.irs.gov/trucker) homepage address which provides a direct link to select a Form 2290 e-file provider,
    2. the minimal fee charged by the provider to e-file,
    3. the two options for e-paying the tax.
  - d. If the Preparer wants to e-file for the taxpayer using one of the e-file providers accessed through [www.irs.gov/trucker](http://www.irs.gov/trucker), the Preparer can obtain e-file signature authorization from their 2290 customer on Form 8453-EX, *Excise Tax Declaration for an IRS e-file Return*. Once signed by the taxpayer, this form allows the Preparer to e-file the Form 2290 and authorize e-payment of any tax due on behalf of the taxpayer.

**IRM 21.3.4.8(4)** - Updated field assistance exceptions to the return acceptance policy.

4. Field Assistance Exceptions to the Return Acceptance Policy:
  - a. Returns received from taxpayers (non-preparers)
  - b. Tax Returns received with remittance.
    - FA employees will accept tax returns with remittances and will process remittances within the 24 hours deposit standard.
    - FA employees will provide the Tax Return Preparer information on making payments on behalf of their clients using EFTPS and the electronic filing options.
  - c. Form 4868 on April 17, 2012 only.
  - d. Any extensions, individual or business, on the extension due date only.
  - e. Managerial Discretion
  - f. Managers have full authority to accept returns from preparers, on a case by case basis in their individual TACs, when it is in the best interest of the Service or taxpayer hardship.
  - g. Tax Return Preparers will still be required to provide a transmittal list or copies of their clients returns if they are requesting "proof of filing" per IRM 21.3.4.8.2, *Receipts For Tax Returns*.
  - h. For Form 2290, see IRM 21.3.4.18.1(3), *TAC Employees' Responsibilities for Form 2290*, for information to provide to 2290 Tax Preparers.